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THE COMMONWEALTH OF MASSACHUSETTS

DEPARTMENT OF TELECOMMUNICATIONS & ENERGY

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April 28, 2006

Kevin F. Penders, Esq. Manager of Regulatory Relations New England Gas Company 100 Weybosset Street Providence RI 02903

Re: New England Gas Company - Fall River Service Area, 2006 Off-Peak CGAC

Filing, D.T.E. 06-GAF-06

Dear Attorney Penders:

The Department of Telecommunications and Energy ("Department") hereby gives conditional approval to New England Gas Company's ("NEGC" or "Company") Off-Peak Cost of Gas Adjustment Factor ("GAF") filed on March 15, 2006, for its Fall River Service Area, of \$1.0287 per Ccf for residential and commercial/industrial customers. The GAF is to be applied to firm gas sales during the billing period of May 1, 2006, through October 31, 2006.

The Department allows the application of the GAF but may, if future conditions warrant, change the factor or the method of computation. The Department may, as conditions warrant, also require NEGC to refund to its customers any amounts that are, upon later review

of Company filings or of other relevant evidence, found by the Department to be the result of imprudent Company action.

By Order of the Department,
/s/
Judith F. Judson, Chairman
/s/
James Connelly, Commissioner
/s/
W. Robert Keating, Commissioner
/s/
Paul G. Afonso, Commissioner
/s/
Brian Paul Golden, Commissioner

cc: Service List